Opportunities Act, LB 936; it's consistent with the Community Development Assistance Act of 1985 where a company makes an expense, a business expense, then their income is totaled and then they get a tax credit against their income. By the way, that's also the case in federal law with respect to rehabilitation tax credits, low-income housing credits, alcohol fuel credits, renewable energy credits, energy credits, research and development credits, orphan drug credits, contributions to community development corporations. In other words, the expense is taken as expense in the first place; then you get down to a place where you can take an income tax credit and they do get a tax credit against it. There is, however, an add-back that Senator Wickersham hasn't told you about, and let's do it in this way. Let's say that a company has, in fact, taken a business expense for which they've gotten the business expense of being excused from what would be their income tax, and that would be about 7 percent. Let's say that they've done that. They've spent enough money to get...let's see, a credit of...let's say they've got an income tax of $1,000. I'm going to make this small so it will be easier to hear. They've got...this is a company that's got $1,000 of income tax. They've spent some money for child care and that business expense has been taken for which they've been about a 7 percent recognition of that fact when they can take it off their taxable income as an expense. Now they've got $1,000 of taxable income and the Nebraska tax on that would say, let's say, be $80, and the $80 would be the amount of money that they paid for...that would be the tax that they'd owe and then let's say they spent $40 for this credit. Now it maxes out at 30 percent of their expenses and at half their taxes. So, on this $1,000 of income, the company would have an $80 income tax bill. If they spent all the money that they could get that would give them the maximum law to benefit, that would be $40 of tax credit. Now that would mean that instead of $80 of tax they would pay $40 of tax. What is their taxable income then with respect to what they'll have to pay? Well, the $40...

SENATOR CUDABACK: One minute.

SENATOR LANDIS: ...is added back and, instead of a taxable income of 90...of 9,000...I'm sorry, 920 bucks, it would be 960